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tomobile struck by an engine at a crossing could not rely on the driver, but had to look for approach of the engine.

[Ed. Note.—For other cases, see Negligence, Cent. Dig. §§ 142-146; Dec. Dig. § 92.* 7 Va.-W. Va. Enc. Dig. 340.]

4. Railroads (§ 338*)—Crossing Accident—Last Clear Chance.—The last clear chance doctrine has no application where, when an automobile went on a railroad crossing, an engine was only 30 feet away; there being no suggestion that it would have been stopped in that distance.

[Ed. Note.—For other cases, see Railroads, Cent. Dig. §§ 1096-1099; Dec. Dig. § 338.* 10 Va.-W. Va. Enc. Dig. 389.]

Error to Circuit Court, Wise County.

Two actions, one by D. H. Skinner, the other by Charles Harris, both against the Virginia & Southwestern Railway Company. Judgments for plaintiffs, and defendant brings error. Reversed and remanded.

Bullitt & Chalkley, of Big Stone Gap, and *H. H. Shelton*, of Bristol, for plaintiff in error.

Vicars & Perry, of Wise, and *Morton & Parker*, of Appalachia, for defendants in error.

WASHINGTON COUNTY *v.* RYAN, Commissioner of Revenue.

Sept. 11, 1916.

[89 S. E. 889.]

1. Taxation (§ 316*)—State Taxes—Commissioner or Revenue—Commissions—Statute—"Heretofore Assessed for State Purposes."—Code 1904, § 509, as amended by Acts 1912, c. 115, provides that the commissioner of revenue shall extend the total of the county, district, or city levies, to show the aggregate amount thereof assessed for state taxes, for which he shall receive such compensation as the supervisors may deem reasonable. The Segregation Act (Acts 1915, c. 85), surrendered to all counties, etc., taxes on realty and tangible personal property theretofore assessed for state as well as for local purposes, and by section 2 subsec. 2a, provided that on real and personal property taxes assessed for local purposes and "heretofore assessed for state purposes," a commissioner of revenue should be paid by the counties not less than the commission allowed "by law" for the assessment of state taxes, which commission was 3½ per cent. on the amount of assessments up to \$10,000. A county board of supervisors fixed a commissioner's compensation for extending all levies for local purposes prior to 1915 at \$300 per annum, and, after increas-

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

ing their normal levy for local purposes by \$5,693, an amount which would have been previously assessed for state purposes, allowed the commissioner \$300 on the normal levy, and a 3½ per cent. commission on the increase. Held, that such commission was correct and that the commissioner was not also entitled to commission on the amount of normal taxes for local purposes not "heretofore assessed for state purposes."

[Ed. Note.—For other cases, see Taxation, Cent. Dig. §§ 522-524, 811; Dec. Dig. § 316.* 13 Va.-W. Va. Enc. Dig. 121.]

2. Statutes (§ 206*)—Construction—Meaning to All Parts.—In the construction of a statute every word must be given its full effect if that can be done consistently.

[Ed. Note.—For other cases, see Statutes, Cent. Dig. § 283; Dec. Dig. § 206.* 12 Va.-W. Va. Enc. Dig. 763.]

Error to Circuit Court, Washington County.

Proceeding between J. A. P. Ryan, Commissioner of Revenue, and Washington County. From a judgment sustaining the objections of the commissioner to the action of the board of supervisors in Washington county in fixing his commissions, the county brings error. Reversed, and judgment entered for the county.

John W. Neal, of Abingdon, for plaintiff in error.

White, Penn & Penn, and *Hutton & Hutton*, all of Abingdon, for defendant in error.

VIRGINIA LAND IMMIGRATION BUREAU et al. v. PERROW.

Sept. 11, 1916.

[89 S. E. 891.]

1. Brokers (§ 86 (1)*)—Actions—Evidence—Sufficiency.—In an action between real estate brokers, held that, under the evidence, the jury might find in favor of plaintiff's claim that he was entitled to certain moneys retained by defendant.

[Ed. Note.—For other cases, see Brokers, Cent. Dig. §§ 117, 118; Dec. Dig. § 86 (1).* 16 Va.-W. Va. Enc. Dig. 237.]

2. Detinue (§ 23*)—Actions—Debt.—While the action of detinue may be joined with one of debt, one suing in detinue cannot recover in debt; therefore, in detinue between real estate brokers, for notes representing commissions resulting from the sale of real estate, an instruction that, in order to maintain detinue, plaintiff must prove that he has a property right in the notes recovered and is entitled to immediate possession of the notes, or that such notes represent the

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